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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GRAND ISLE

2012-13

174 - 862

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1. COMPUTATION OF E.P.S. RATES

| | | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|----|--|-----|-----|-----------|-----------|-------|
| 9 | ATTENDING PUPILS (APRIL 2011) | 0 | 0 | 0 | 0 | 0 |
| 10 | ATTENDING PUPILS (OCTOBER 2011) | 0 | 0 | 0 | 0 | 0 |
| 11 | AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 0.0 | 0.0 | 0.0 (0%) | 0.0 (0%) | 0.0 |

| | | K-5 | 6-8 | 9-12 | = | E.P.S. FTE | / | Actual FTE | = | Ratio X | EPS Tot Salary | = | Elementary Salary | Secondary Salary |
|----|-----------------|-------------|-------------|-------------|---|---------------|---|---------------|---|---------|-------------------|---|----------------------|---------------------|
| A. | TEACHERS | 0.0 (17:1) | 0.0 (16:1) | 0.0 (15:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |
| B. | GUIDANCE | 0.0 (315:1) | 0.0 (315:1) | 0.0 (225:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |
| C. | LIBRARIANS | 0.0 (720:1) | 0.0 (720:1) | 0.0 (720:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |
| D. | HEALTH | 0.0 (720:1) | 0.0 (720:1) | 0.0 (720:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |
| E. | EDUCATION TECHS | 0.0 (090:1) | 0.0 (090:1) | 0.0 (225:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |
| F. | LIBRARY TECHS | 0.0 (450:1) | 0.0 (450:1) | 0.0 (450:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |
| G. | CLERICAL | 0.0 (180:1) | 0.0 (180:1) | 0.0 (180:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |
| H. | SCHOOL ADMIN. | 0.0 (275:1) | 0.0 (275:1) | 0.0 (284:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |

| 13 | Other Support Costs (Per Pupil) | K-8 | 9-12 | | Elementary | Secondary |
|----|----------------------------------|-------|-------|--|------------|-----------|
| A. | Substitute Teachers -1/2 Day | 37 | 37 | | 0 | 0 |
| B. | Supplies and Equipment | 346 | 478 | | 0 | 0 |
| C. | Professional Development | 59 | 59 | | 0 | 0 |
| D. | Instructional Leadership Support | 24 | 24 | | 0 | 0 |
| E. | Co- and Extra-Curricular Student | 34 | 114 | | 0 | 0 |
| F. | System Administration/Support | 220 | 220 | | 0 | 0 |
| G. | Operations & Maintenance | 1,013 | 1,204 | | 0 | 0 |

| 14 | Salary Benefits | Percentage | Elementary | Secondary |
|----|---|------------|------------|-----------|
| A. | Teachers, Guidance, Librarians & Health | 19.00% | 0 | 0 |
| B. | Education & Library Technicians | 36.00% | 0 | 0 |
| C. | Clerical | 29.00% | 0 | 0 |
| D. | School Administrators | 14.00% | 0 | 0 |

| | | | |
|----|---|---|---|
| 15 | Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99) | 0 | 0 |
| 16 | Adjustment for Title I Revenues | 0 | 0 |

| | | | |
|----|--------------|-------|-------|
| 17 | TOTALS | 0 | 0 |
| 18 | E.P.S. RATES | 6,499 | 6,824 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2009 | 40.0 | 24.0 | 64.0 | | |
| | OCTOBER 2009 | 33.0 | 23.0 | 56.0 | | |
| | APRIL 2010 | 36.0 | 24.0 | 60.0 | | |
| | OCTOBER 2010 | 30.0 | 22.0 | 52.0 | | |
| | APRIL 2011 | 34.0 | 19.0 | 53.0 | | |
| | OCTOBER 2011 | 31.0 | 18.0 | 49.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 32.5 + | 0.00 | X | 6,499.00 | = 211,217.50 |
| | 9-12 PUPILS | 18.5 + | 0.00 | X | 6,824.00 | = 126,244.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,824.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,499.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,824.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5806 | 18.9 | X .15 | X | 6,499.00 | = 18,424.67 |
| | 9-12 DISADVANTAGED @ .5806 | 10.7 | X .15 | X | 6,824.00 | = 10,952.52 |
| | K-8 LIMITED ENGLISH PROF. | 5.0 | X .700 | X | 6,499.00 | = 22,746.50 |
| | 9-12 LIMITED ENGLISH PROF. | 2.0 | X .700 | X | 6,824.00 | = 9,553.60 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 32.5 | | X | 43.00 | = 1,397.50 |
| | 9-12 STUDENT ASSESSMENT | 18.5 | | X | 43.00 | = 795.50 |
| | K-8 TECHNOLOGY RESOURCES | 32.5 | | X | 98.00 | = 3,185.00 |
| | 9-12 TECHNOLOGY RESOURCES | 18.5 | | X | 296.00 | = 5,476.00 |
| | K-2 PUPILS | 10.5 | X .10 | X | 6,499.00 | = 6,823.95 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 416,816.74 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 404,312.23 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 404,312.23 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11 | 0.00 | X | 101.10% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 91,271.00 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11 | 0.00 | X | 101.10% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 0.00 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 91,271.00 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 495,583.23 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------|-----------|----------|------------|
| 42 | TOTAL PRINCIPAL & INTEREST | | 0.00 | 0.00 | 0.00 |
| 43 | APPROVED LEASES FOR 2011-12 - GRAND ISLE | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - GRAND ISLE | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2010-11 - GRAND ISLE | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 495,583.23 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|--|--|---------------------------|-------------------------|----------------------|--------------------|---------------------|-----------------------|-----------------------|-------|
| <hr/> | | | | | | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION | | |
| GRAND ISLE | 51.0 100.00% | | 495,583.23 | | 0.00 | | 495,583.23 | | |
| TOTAL | 51.0 | | | | | | 495,583.23 | | |
| | | | | | | | | | |
| | | 2011 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | | |
| GRAND ISLE | | 18,200,000 | 7.690 | 139,958.00 | | 495,583.23 | 139,958.00 | 100.00% | 7.69M |
| TOTAL | | 18,200,000 | | 139,958.00 | | 495,583.23 | 139,958.00 | 100.00% | 7.69M |
| | | | | | | | | | |
| E. TOTALS AND ADJUSTMENTS | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION | |
| <hr/> | | | | | | | | | |
| 49 | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | 495,583.23 | 139,958.00 | 355,625.23 | |
| 50 | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | 495,583.23 | 139,958.00 | 355,625.23 | |
| 51 | PLUS AUDIT ADJUSTMENTS | | | | | | | 0.00 | |
| 52 | LESS AUDIT ADJUSTMENTS | | | | | | | 0.00 | |
| 53 | LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION | | | | | | | 89,439.75 | |
| 54 | LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3% | | | | | | | 0.00 | |
| 55 | PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT | | | | | | | 0.00 | |
| 56 | ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT | | | | | | | 0.00 | |
| 59A | MINIMUM TEACHER SALARY ADJUSTMENT | | | | | | | 0.00 | |
| 59B | REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | | | | | 0.00 | |
| 59D | BUS REFURBISHING ADJUSTMENT | | | | | | | 0.00 | |
| 59E | LESS MAINECARE SEED - PRIVATE | | | | | | | 0.00 | |
| 59E | LESS MAINECARE SEED - PUBLIC | | | | | | | 0.00 | |
| 60 | A D J U S T E D S T A T E C O N T R I B U T I O N | | | | | | | 266,185.48 | |
| 61 | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 28.24% STATE SHARE % = 71.76% | | | | | | | | |
| 62 | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 46.29% STATE SHARE % = 53.71% | | | | | | | | |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | | | | 508,087.74 | | | |